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Class Specifications
for the Class:

TAX ASSESSOR II (Field Audit)

Class Distinguishers:

Managerial Responsibility: This class reflects a branch chief responsible for managing field audit operations including tax assessments in the State's principal tax district through subordinate supervisors.

Complexity: Plans, organizes, directs, coordinates and evaluates field audit activities involving all types of tax returns and supporting records of large corporations, businesses and other taxpayers; determines goals and objectives, and develops operational policies and procedures for the branch; coordinates with other branches in the division to maintain consistency in the interpretation and application of tax laws, rules and regulations; advises lower level auditors on extensive tax audit casework; conducts taxpayer conferences to resolve tax disputes; and represents the department in appeals to the Board of Review for actions taken by the branch.

Personal Contacts: Personal contacts include top-level corporate and business personnel, other taxpayers, attorneys, certified public accountants, and others, to obtain information and settle tax disputes; business and civic leaders to provide information on tax laws, rules and regulations; and other divisional branches to coordinate tax assessment efforts and maintain uniformity in the interpretation and application of tax laws.

Supervision Exercised: Supervises a staff of professional auditors through subordinate supervisors.

Supervision Received: The position in this class works under the general direction of the Taxation Compliance Administrator in accordance with broad guidelines and technical program standards provided by departmental and divisional staff.

Full Performance Knowledge and Abilities: *(Knowledge and abilities required for full performance in this class.)*

Knowledge of: State and related federal tax laws, rules and regulations, and methods and practices in the administration of such laws; principles and practices of accounting and auditing; field audit operations, policies and procedures; report writing;

public relations; and principles and practices of supervision and management.

Ability to: Plan, organize, direct, coordinate and evaluate field audit operations; recommend changes in policies and procedures; interpret and apply tax laws, rules and regulations; analyze facts, make sound decisions, and effectively present technical information and findings orally and in writing; prepare reports and correspondence; deal effectively with top-level corporate and business personnel, attorneys, certified public accountants, and others; prepare budget requirements and approve expenditures; and supervise the work of professional auditors.

Examples of Duties: *(Positions may not be assigned all of the duties listed, nor do the examples necessarily include all the duties that may be assigned. The omission of specific statements does not preclude management from assigning such duties if such duties are a logical assignment for the position. The classification of a position should not be based solely on the examples of duties performed.)*

1. Plan, organize, direct and implement field audit activities and operational strategies to encourage and support voluntary compliance.
2. Formulate field audit operational policies and procedures, and establish branch operational goals and objectives.
3. Plan, schedule and prioritize work of the branch.
4. Ensure uniform application of statutes, rules, and regulations within the branch and in coordination with other offices within the department.
5. Advise subordinate staff on and approve tax audit casework.
6. Meet and confer with business and civic leaders to provide information on all phases of taxation programs.
7. Confer with taxpayers, their representatives, attorneys, certified public accountants, and others, on disputes of tax assessment. Issue subpoenas and question taxpayers under oath to obtain pertinent information.
8. Schedule and argue taxpayer appeals before the Board of Review.
9. Serve as witness in Tax Appeals Court.

10. Keep abreast of changes in Internal Revenue Code and State tax laws, and research various tax services, Attorney General opinions, memoranda, policies, rules and regulations. Recommend changes in policies, laws, rules and regulations.
11. Review and approve expenditures and prepare budget estimates.
12. Prepare correspondence to taxpayers and/or taxpayer representatives.
13. Recommend for approval various personnel actions including disciplinary actions; and participates in grievance actions.
14. Assign, review and evaluate the work of a staff of professional tax auditors, through subordinate supervisors.

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This is the first specification for the new class TAX ASSESSOR II (Field Audit).

Effective Date: _____

DATE APPROVED: _____

JAMES H. TAKUSHI
Director of Human Resources Development